

**Okehampton Town Council
Full Council Meeting 20th May 2024
Meeting Report**

Date:	13 th May 2024
Name:	Emma James

13. **Community Governance Boundary Review** – To consider an update in relation to the process for the boundary amendment, including the creation of a working group and a suggestion from Cllr Vachon, WDBC, that he facilitates a joint working group of the two councils.

Most recent correspondence from WDBC on 20th April is as follows:

We have discussed the ‘Financial and Administrative purposes’ line in the Terms of Reference with our legal team to try to gain clarity, but their view is that nothing can change Financially until the new Electoral arrangements are in place – obviously budget preparation and administrative planning can be worked on in advance of the ‘go live’ arrangements but nothing can be implemented until the Boundary has officially changed in May 2027.

15. **Okehampton Area Appraisal and Management Plan** – To consider correspondence from WDBC in relation to the consultation and an invitation for two Councillors to work with them to review the draft document. Councillors will need to be available during the day for a programme of dates to be received.

I am writing in response to the initial comments your Council made in relation to the current CAAMP for Okehampton which is in draft form. In discussions with my director ([REDACTED]) it has been decided that we would write to the Town Council to see if it would be possible for the Town Council to spare a couple of members to work with us to make improvements to the document. I have limited it to a couple of council members so as to reduce the potential for the meetings and discussions to become too unwieldy.

I would anticipate a few meetings between the two representatives and Karen to review a selection of sections of the document at each meeting.

I have asked [REDACTED] to put together a programme of work based around the existing document. I will be in touch again once it has been established how many meetings will be required.

So the purpose of this email is to establish whether the Town Council would be interested in collaborating with the Borough Council on this and if so which representatives would you like to be involved.

16. **WDBC Public Space Protection Order Consultation** – To consider a response to the consultation and the incorporation of a town wide PSPO in Okehampton as requested by the Police Neighbourhood Team Leader, see attached report. The aim being to assist the policing of anti-social behaviour in relation to incidents linked to alcohol and the implementation of dispersal powers covering the town centre and retail areas.

Regarding the PSPO renewal in West Devon I would propose that for the towns of Okehampton and Tavistock that the following are considered.

Alcohol PSPO

It is the view of Devon and Cornwall Police that both towns would benefit from a town wide (that is the whole town as defined by parish maps) alcohol conditions as follows;

- No person shall continue to consume alcohol, or anything which is reasonably believed to be alcohol, when asked to stop by an authorised officer who, in their view believe this would assist in preventing further anti-social behaviour, public nuisance or disorder
- No person shall fail to surrender a vessel(s) of alcohol, sealed or unsealed, when requested by an authorised officer who, in their view believe this would assist in preventing further anti-social behaviour, public nuisance or disorder
- Unless: a) he/she has an reasonable excuse for failing to do so or b) the area is subject to exemptions

This is to assist Devon & Cornwall Police to provide an effective and consistent response to anti-social behaviour linked to alcohol across the entirety of the towns. The current alcohol PSPO in place in Tavistock is a prime example as to why it is ineffective to limit this prohibition to a small area. Where it is in place in the meadowlands park and has undoubtedly had a positive impact on alcohol related ASB, it has only displaced the issues out into other areas of the town. In particular in Tavistock's case this has resulted in street drinkers now committing their behaviour in the town centre which has caused much upset among local residents and with business owners.

Specifically for Okehampton this would be of benefit as the town is currently experiencing issues with a group of youths perpetrating ASB linked to alcohol, however this is not exclusively an issue of the town centre but has migrated out into residential areas.

Dispersal Powers

It is also the request of Devon and Cornwall Police for consideration to the implementation of dispersal powers to cover the town centres and retail areas.

Please refer to an example of this as written into North Devon's PSPO enacted in January this year. This is a widely used condition to target anti social behaviour which isn't always necessarily linked to alcohol. For example both Tavistock and Okehampton have had issues that have required Police intervention in regard to Street drinking and begging. It can also be used in relation to alcohol related ASB and provides Police with a strong tool to use in response to ASB.

[Public Spaces Protection Order \(PSPO\) Anti-social Behaviour \(northdevon.gov.uk\)](https://www.northdevon.gov.uk/public-spaces-protection-order-pspo-anti-social-behaviour)

17.4 Rollover of funds from 2023/24 to 2024/25 Budget – To resolve to approve the rollover of funds in accordance with the report and as considered within the budget setting process for 2024/25.

These rollovers have been agreed through budget setting process, however the internal auditor requires actual figures to be resolved.

4140/202	Charter Hall Roof Replacement	£6,737
4150/201	General Maintenance Town Hall	£2,115
4150/202	General Maintenance Charter Hall	£4,814
4168/202	External Decoration	£5,000

17. **BT Phone Box Removal** – To note that despite the Council's objection the phone box at the junction of Station Road and Tors Road will be removed in September 2024.

Further to previous correspondence regarding BT's proposed removal of a telephone box within your Town WDBC have received confirmation that, despite WDBC's objection to the proposed removal, the phone box in question does not meet BT's criteria for retention and as a result it remains BT's intention to remove the box. Attached are the details of how BT reached their decision.

However, when objecting to the removal of the box WDBC requested, should BT's final decision be to continue with the removal, that additional time be granted for the Town Council to consider whether to adopt the box for a community use. Whilst WDBC is disappointed with BT's decision to remove the box BT have agreed, in response to WDBC's request, to retain the box in situ until 12th September 2024 to allow the Town Council the opportunity to adopt the box. Details of the adoption process can be found using the link below should this be something your Town Council is interested in.

Visit bt.com/adopt for more information.

Who can adopt?

- Recognised local authorities (district or borough council)
- Parish, community or town council (or equivalent)
- Registered charities
- Private landowner with one of our phone boxes on their land

You can't adopt a kiosk unless you own the land the kiosk is on. But you can buy old kiosks from X2 Connect.

19. **2023/24 Year End Reports and Audits**

19.1 End of Year Bank Reconciliation/Balance Sheet – To consider and approve the bank reconciliation/balance sheet for the year ended 31st March 2023.

17/04/2024		Okehampton Town Council 2023 2024	
10:09		Balance Sheet as at 31st March 2024	
31 March 2023		31 March 2024	
Current Assets			
9,061	DEBTORS	8,199	
10,372	VAT Control Account	16,773	
542,554	NAT WEST CURRENT ACCOUNT	189,189	
2,499	OKEHAMPTON SKATE PARK	0	
13,352	NATWEST LIQUIDITY MANAGER	0	
220,470	BUSINESS 95 DAY	250,373	
21,300	BUSINESS 1 YEAR SAVER	0	
165,271	LLOYDS 18063468	174,553	
84	PETTY CASH	30	
0	CCLA INVESTMENT MANAGEMENT	412,572	
984,964			1,051,688
984,964	Total Assets		1,051,688
Current Liabilities			
16,257	TRADE CREDITORS	20,506	
13,230	MERLIN CINEMAS RENT DEPOSIT	13,230	
29,487			33,736
955,478	Total Assets Less Current Liabilities		1,017,952
Represented By			
517,618	GENERAL RESERVE		436,477
4,000	EMR TOWN HALL BOILER REPAIRS		5,000
2,500	EMR CHARTER HALL FOYER CARPET		2,500
18,912	EMR CCTV TOWN AND PARK		16,911
5,731	EMR PARK ENHANCEMENT		0
2,000	EMR CEMETERY FOOTPATHS		2,000
2,753	EMR COUNCIL BENCH		2,753
5,000	EMR CHARTER HALL FOYER		5,000
1,207	EMR RAIL RESILIENCE		1,207
11,108	EMR LOCALISM- NEIGHBOURHD		11,108
20,000	EMR SINKING FUND-PROPERTY		10,000
5,000	EMR COUNCIL RIVER BANK REPAIRS		5,000
32,603	EMR NEW BURIAL GROUND		39,923
82,342	EMR ROOF REPAIR/REPLACE		342,619
7,000	EMR ELECTRICAL INSTALLATION		9,000
2,500	EMR OFFICE REFURBISHMENT		3,500
3,000	EMR NEW TRACTOR FUND		5,000

17/04/2024

Okehampton Town Council 2023 2024

10:09

Balance Sheet as at 31st March 2024

31 March 2023		31 March 2024
	2,001 EMR ELECTION/REFERENDUM CONT	2,001
	4,271 EMR LIGHTING/STREET FURNITURE	3,435
	40,000 EMR DEVOLVED RESPONSIBILITIES	10,000
	9,945 EMR CAR PARK RESURFACING	8,079
	14,392 EMR TREE WORKS INC ASH	13,842
	0 EMR REPLACE PLAY EQUIPMENT	10,000
	2,499 EMR SKATE PARK	2,499
	22,000 EMR BANDSTAND PROJECT	16,002
	25,000 EMR CHARTER HALL INTERNAL DEC	25,000
	3,000 EMR CHAMBER CEILING TILE REPLA	3,000
	2,000 EMR IT/EMAIL UPGRADE	2,500
	4,179 EMR CHARTER HALL PA &	4,179
	95,000 EMR ASSET INVESTMENT PROJECT	0
	917 EMR CLIMATE EMERGENCY	917
	0 EMR CIVIC REGALIA & CLOTHING	500
	5,000 EMR TOWN HALL WINDOW	10,000
	2,000 EMR CHRISTMAS LIGHTS	2,000
	0 EMR SKATE PARK RESURFACING	6,000
	<hr/>	<hr/>
	955,478	1,017,952

The above statement represents fairly the financial position of the authority as at 31st March 2024 and reflects its Income and Expenditure during the year.

Signed :
Chairman _____ Date : _____

Signed :
Responsible
Financial _____ Date : _____

19.2 Internal Audit Certificate and Report – To consider the 2023/24 year end certificate and report

Emma James
Town Clerk
Okehampton Town Council
Town Hall
Fore Street
Okehampton
Devon
EX20 1AA

21st April 2024

Dear Emma,

Year End audit Cover Letter (with Interim)

An audit was carried out by Kevin Rose on Wednesday 6 March 2024. This was the Year End audit following on from the interim audit carried out on 18 December 2023.

The audit was undertaken using the standard IAC Audit Checklist, which we use for all Local Councils, which has 203 items. A total of 69 items were tested during this audit in addition to the 135 items tested and checked during the interim audit. 23 further items were checked during this audit and confirmed as being 'Not Applicable' to Your Council. All items on the checklists were tested during the year.

Areas subject to audit were;

- the Payment system (Box B)
- Risk and Insurance (Box C)
- Income billing, collection and VAT (Box E)
- Payroll(Box G)
- Assets and investments (Box H)
- Bank reconciliations (Box I)
- Accounting Statements (Box J)

Summary of tests undertaken this audit

Positive response	46
Negative response	0
Not Applicable to your Council	23
Total tests carried out	69

IAC Audit & Consultancy Ltd.
Registered in England No 09753929 VAT Reg No 220 6715 38
23 Westbury Road , Yarnbrook, Wiltshire, BA14 6AG
Email: admin@audit-iac.com Tel:01225 775511

Of the 46 applicable items tested a Positive response was obtained in respect of 46 tests. I am pleased to confirm that there were no Negative responses.

Summary of tests undertaken for the financial year (including the Interim audit)

Positive response	163
Negative response	1
Not Applicable to your Council	39
Total tests carried out	203
Tests not carried out	Nil

I am pleased to advise that no 'Non-Compliances' were identified that would give rise to a negative response on the statutory Annual Internal Audit Report.

I would like to express my thanks for the assistance provided to me during my audit.

Yours sincerely,

Annual Internal Audit Report 2023/24



During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	Yes		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	Yes		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Yes		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	Yes		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	Yes		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	Yes		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	Yes		
H. Asset and investments registers were complete and accurate and properly maintained.	Yes		
I. Periodic bank account reconciliations were properly carried out during the year.	Yes		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	Yes		
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")			N/A
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.			N/A
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	Yes		
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	Yes		
O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes		

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

22/06/2023 18/12/2023 06/03/2024

Name of person who carried out the internal audit

Kevin Rose ACMA- IAC Audit & Consultancy Ltd

Signature of person who carried out the internal audit

Date

21/04/2024

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

19.3 AGAR Section 1 - Annual Governance Statement 2023/24 – To consider and resolve to approve the annual governance statement.

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

Okehampton Town Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

	Agreed		*Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

DATE

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chair and Clerk of the meeting where approval was given:

Chair SIGNATURE REQUIRED

Clerk SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE WEBSITE ADDRESS

19.4 AGAR Section 2 - Accounting Statements 2023/24 – To consider and resolve to approve the accounting statements.

Section 2 – Accounting Statements 2023/24 for

Okehampton Town Council

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	906,326	955,478	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	313,086	421,893	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	200,478	240,965	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	195,854	210,382	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	2,685,580	390,002	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	955,478	1,017,952	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	965,531	1,026,716	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	8,892,448	8,899,779	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)	✓			The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)	✓			The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date

DATE REQUIRED

I confirm that these Accounting Statements were approved by this authority on this date:

DATE REQUIRED

as recorded in minute reference:

DATE REQUIRED

Signed by Chair of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

